



State of Utah

Utah State Tax Commission

Lubricating Oil Fee Payment Booklet

Please verify coupon due date prior to mailing. Coupons are pre-printed with company name and tax period, and are not transferrable to other accounts.



Utah Lubricating Oil Fee Return

| | | |
|----------------|---------------|----------|
| Fed. ID Number | Filing Period | Due Date |
| | | |

I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized Signature

Date

Telephone

| Oil | Column A Quantity | Column B Fee | Column C Amount Due |
|---|----------------------|-----------------|------------------------|
| 1. Quantity of quarts sold | | \$.04 | \$ |
| 2. Quantity of gallons sold | | \$.16 | |
| 3. Adjustments (see instructions) | | | () |
| 4. Subtotal | | | |
| 5. TOTAL FEE DUE AND PAYABLE (Multiply amount due on line 4, column C by .98) | | | \$ |

UTAH STATE TAX COMMISSION
LUBRICATING OIL FEE RETURN
210 N 1950 W
SLC UT 84134-0130

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Lubricating Oil Fee Return Instructions

If you are a wholesaler or retailer making the first sale of packaged lubricating oil in Utah, you must file this return.

A return must be filed for every period even if no activity occurred.

If business was discontinued or a new business started, or if there has been a change of ownership, attach statement of explanation.

Line 1: Enter the number of quarts sold. Multiply line 1, column A by line 1, column B and enter the result on line 1, column C.

Line 2: Enter the number of gallons sold. This line is for full gallons only; include quantities less than full gallons on line 1. Multiply line 2, column A by line 2, column B and enter the result on line 2, column C.

Line 3: Enter total of previously paid fees on oil shipped outside of Utah during this period.

Line 4: Calculate the subtotal; line 1, column C plus line 2, column C less line 3, column C.

Line 5: Calculate the total fee due and payable by multiplying line 4, column C by .98. The business retains the remaining 2 percent.

The lubricating oil fee applies to the first sale of packaged lubricating oil in Utah.

The lubricating oil fee does not apply to:

- oil shipped outside of Utah,
- oil purchased in five-gallon or smaller containers **and** used solely in underground mining operations; or
- oil purchased in bulk containers of 55 gallons or more including oil in tanker trucks.

The fee is in addition to sales and use tax. **The fee is required for all sales including sales exempt from sales tax, such as sales to state or local governments and religious or charitable institutions.**

Businesses selling lubricating oil subject to the fee should complete and file the return by the last day of the month following the calendar quarter in which the sale occurs. Filing dates, penalty and interest and other administrative provisions are the same as for sales tax returns.

Pursuant to Utah law, vendors may retain 2 percent of the fees collected for the costs of collecting the fee.

If you have questions or concerns regarding the lubricating oil fee return, please call (801) 297-2200 or (800) 662-4335, outside Salt Lake area.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD 297-3819. Please allow three working days for a response.

PLEASE RETURN ORIGINAL, RETAIN PHOTOCOPY FOR YOUR RECORDS